

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 26

2006-07

526 - 526

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	52.0	30.0	82.0 (100%)	0.0 ( 0%)	82.0

12 Position	K-5	6-8	9-12	=	E.P.S. FTE /	Actual FTE =	Ratio X	EPS Tot Salary =	Elementary Salary	Secondary Salary
A. TEACHERS	3.1 (17:1)	1.9 (16:1)	0.0 (15:1)	=	5.0 /	6.5 =	.77 X	269,640 =	207,623	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2 /	0.0 =	.20 X	0 =	5,501	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	.10 X	0 =	2,750	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	.10 X	0 =	3,498	0
E. EDUCATION TECHS	0.5 (100:1)	0.3 (100:1)	0.0 (250:1)	=	0.8 /	0.0 =	.80 X	0 =	9,454	0
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.2 /	0.0 =	.20 X	0 =	2,530	0
G. CLERICAL	0.3 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.5 /	1.6 =	.31 X	37,547 =	11,640	0
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.3 /	0.7 =	.43 X	42,938 =	18,463	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	2,624	0
B. Supplies and Equipment	302	418	24,764	0
C. Professional Development	51	51	4,182	0
D. Instructional Leadership Support	20	20	1,640	0
E. Co- and Extra-Curricular Student	29	99	2,378	0
F. System Administration/Support	349	346	28,618	0
G. Operations & Maintenance	929	1,104	76,178	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	41,681	0
B. Education & Library Technicians	36.00%	4,314	0
C. Clerical	29.00%	3,376	0
D. School Administrators	14.00%	2,585	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-22,122	0
16 Adjustment for Title I Revenues	-164,154	0

17 TOTALS	267,522	0
18 E.P.S. RATES	3,262	5,927

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526 - 526

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	87.0	43.0	130.0		
	OCTOBER 2003	88.0	43.0	131.0		
	APRIL 2004	84.0	41.0	125.0		
	OCTOBER 2004	80.0	42.0	122.0		
	APRIL 2005	80.0	44.0	124.0		
	OCTOBER 2005	74.0	39.0	113.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	77.0 +	5.16	X	3,262.00	= 268,005.92
	9-12 PUPILS	41.5 +	0.00	X	5,927.00	= 245,970.50
	ADULT EDUC. COURSES AT .1	0.0		X	5,927.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	3,262.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,927.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5000	38.5	X .15	X	3,262.00	= 18,838.05
	9-12 DISADVANTAGED @ .5000	20.8	X .15	X	5,927.00	= 18,492.24
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	3,262.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,927.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	77.0		X	79.00	= 6,083.00
	9-12 STUDENT ASSESSMENT	41.5		X	79.00	= 3,278.50
	K-8 TECHNOLOGY RESOURCES	77.0		X	85.00	= 6,545.00
	9-12 TECHNOLOGY RESOURCES	41.5		X	258.00	= 10,707.00
	K-2 PUPILS	23.0	X .10	X	3,262.00	= 7,502.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 39,641.45
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					625,064.26
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					562,557.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					562,557.83

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S.A.D. 26

2006-07

526 - 526

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					24,379.91
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					54,672.75
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					79,052.66
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					641,610.49

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				641,610.49

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
EASTBROOK	63.0	53.16%	44,300,000	7.60	336,680.00		341,080.14	336,680.00	69.93%	7.60M
WALTHAM	55.5	46.84%	19,050,000	7.60	144,780.00		300,530.35	144,780.00	30.07%	7.60M
TOTAL	118.5		63,350,000		481,460.00		641,610.49	481,460.00	100.00%	7.60M

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2006-07

526 - 526

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	641,610.49	481,460.00	160,150.49
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	641,610.49	481,460.00	160,150.49
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			173,629.29
59A MINIMUM TEACHER SALARY ADJUSTMENT			200.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			333,979.78
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 75.04% STATE SHARE % = 24.96%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 47.95% STATE SHARE % = 52.05%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	704,116.92		